

and tools of trade, occupation, or employment, as set forth in §10.68 of this chapter;

(j) Merchandise which, upon written application to the Commissioner of Customs, is determined to be so unique in character or design that the value thereof cannot be declared and which is not intended for sale or imported in pursuance of a purchase or agreement for purchase; and

(k) Products of the United States, when the aggregate value of the shipment does not exceed \$10,000 and the products are imported—

(1) For the purposes of repair or alteration prior to reexportation, or

(2) After having been either rejected or returned by the foreign purchaser to the United States for credit.

(l) Shipments of merchandise qualifying for the administrative exemptions under 19 U.S.C. 1321(a)(2) and provided for in—

(1) Section 10.151 or 145.31 of this chapter (certain importations not exceeding \$200 in value);

(2) Section 10.152 or 145.32 of this chapter (certain bona-fide gifts not exceeding \$100 in value (\$200 in the case of articles sent from a person in the Virgin Islands, Guam, or American Samoa)); or

(3) Section 148.51 or 148.64 of this chapter (certain personal or household articles not exceeding \$200 in value).

[T.D. 73-175, 38 FR 17463, July 2, 1973]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting §143.21, see the List of CFR Sections Affected in the Finding Aids section of this volume.

§ 143.22 Formal entry may be required.

The port director may require a formal consumption or appraisalment entry for any merchandise if deemed necessary for: (a) Import admissibility enforcement purposes, (b) revenue protection, or (c) the efficient conduct of Customs business. Individual shipments for the same consignee, when such shipments are valued at \$1,250 or less, may be consolidated on one such entry.

[T.D. 73-175, 38 FR 17463, July 2, 1973, as amended by T.D. 84-171, 49 FR 31253, Aug. 3, 1984; T.D. 85-38, 50 FR 8723, Mar. 5, 1985; T.D. 85-123, 50 FR 29955, July 23, 1985; T.D. 89-82, 54 FR 36026, Aug. 31, 1989]

§ 143.23 Form of entry.

Except for the types of merchandise listed below which may be entered on the forms indicated, merchandise to be entered informally shall be entered on a Customs Form 368 or 368A, (serially numbered) or Customs Form 7501, or, if authorized by the port director, upon the presentation of a commercial invoice which contains the following declaration, signed by the importer or his agent:

I declare that the information on this invoice is accurate to the best of my knowledge and belief; that the invoice quantities are true and correct manifest quantities; and that I have not received and do not know of any invoice other than this one.

(a) Articles in passengers' baggage which may be cleared on a baggage declaration in accordance with subpart B of part 148 of this chapter;

(b) Products of the United States being returned for which clearance on Customs Form 3311 is prescribed by §10.1 of this chapter;

(c) Personal effects and tools of trade for which clearance on Customs Form 3299 is prescribed by §148.6 of this chapter; and

(d) Shipments not exceeding \$1,250 in value (except for articles valued in excess of \$250 classified in Sections VII, VIII, XI, and XII; Chapter 94; and Chapter 99, Subchapter III and IV, Harmonized Tariff Schedule of the United States) which are either (1) unconditionally free of duty and not subject to any quota or internal revenue tax, or (2) conditionally free (other than shipments of merchandise provided for in paragraph (g) of this section) and all conditions for free entry are met at the time of entry, which may be released upon the filing by the importer on Customs Form 7523, in duplicate, supported by evidence of the right to make entry.

(e) Merchandise for which informal entry can be made on a different form as prescribed elsewhere in this chapter.

(f) Merchandise released under the immediate delivery procedure or the entry documentation required by §142.3(a), and entry is made on Customs Form 7501, annotated "Informal Entry" in the upper right hand corner.